主 管 機 關 ：法務部

發布(修正)日期：2002.03.20.

法規中文名稱：公職人員財產申報法施行細則

法規英譯名稱：Enforcement Rules of the Act on Property-Declaration by Public Servants

中 文 法 規 ：

第一條　本細則依公職人員財產申報法 (以下簡稱本法) 第十六條規定訂定之。

第二條　本法所稱之政務官，指政府機關任命並受有俸給之下列人員：
一、依憲法規定由總統任命之人員。
二、依憲法規定由總統提名，經立法院同意任命之人員。
三、依憲法規定由行政院院長提請總統任命之人員。
四、特任、特派之人員。
五、其他依法律規定之中央或地方政府比照簡任第十二職等以上職務之人員。

第三條　本法第二條第一項第四款所稱有給職，係指所任職務依規定支領比照政務官或國軍上將俸給標準之給與者。

第四條　本法第二條第一項第五款所稱相當職等，係指相當簡任第十職等；所稱公營事業機構，係指公營事業移轉民營條例第二條各款所列事業機構；所稱一級主管，係指公營事業機構相當簡任第十職等以上之一級主管。
本法第二條第一項第五款之首長及一級主管，其職等或相當職等，以銓敘合格或主管機關核定者為準。

第五條　本法第二條第一項第六款所稱公立各級學校校長，係指公立之國民小學、國民中學、高級中學、職業學校、專科學校、獨立學院、大學及依師資培育法、補習及進修教育法、特殊教育法及其他法律設立之公立學校、學院專任或兼任校長、院長。

第六條　本法第二條第一項第七款所稱少將編階以上軍事單位首長，係指主管編階為少將以上之軍事機關、學校、部隊首長。

第七條　本法第二條第一項第十款所稱法官，係指左列各款人員：
一、最高法院兼任庭長之法官、法官。
二、行政法院兼任庭長之評事、評事。
三、公務員懲戒委員會委員。

四、高等法院以下各級法院及其分院兼任院長或庭長之法官、法官。

本法第二條第一項第十款所稱檢察官，係指天列各款人員：

一、最高法院檢察署主任檢察官、檢察官。

二、高等法院以下各級法院及其分院檢察署檢察長、主任檢察官、檢察官。

前二項之法官、檢察官，包括候補法官、候補檢察官，但不包括依法停止辦理案件之法官、檢察官。

第八條　本法第二條第一項第十一款所稱警政、稅務、關務、地政、都計、證管人員，係指警察、稅捐稽徵、關稅、地政、都市計畫、證券管理各機關或單位辦理主計、人事、文書、庶務等一般行政事務以外各該項業務之人員。

本法第二條第一項第十一款所稱司法調查人員，係指法務部調查局及所屬機構辦理調查犯罪業務之人員。

本法第二條第一項第十一款所稱營建人員，係指建設、工務等機關或單位辦理建築管理業務之人員。

本法第二條第一項第十一款所稱主計、採購人員，係指辦理會計、採購業務之人員。

本法第二條第一項第十一款所稱主管人員，係指依機關組織法規所置並領有主管職務加給之人員。

第九條　本法第二條第一項第十一款後段之其他職務性質特殊有申請財產必要之人員，由各該人員所屬之主管院依事實所需會同考試院適時核定之。

第十條　公職人員申報財產，應填具公職人員財產申報表，格式如附表一，提出於各該受理申報機關 (構) 。

公職人員就 (到) 職在中華民國八十二年九年一日以後者，應於就 (到)職之日起三個月內申請；其就 (到) 職在中華民國八十二年八月三十一日以前者，應於同年十月三十一日前申報。

公職人員因職務異動致受理申報機關 (構) 變動者，仍應依前規定辦理申報。

依本法第二條第一項第十一款後段規定經核定為有申報財產必要之公職人員，應於核定之日起三個月內申報。

本法第三條所稱每年定期申報一次之申報期間，係指每年十一月一日至十二月三十一日。但已依前三項之規定為申報者，則指自該次申報日之翌年起每年十一月一日至十二月三十一日。

公職人員應申報之財產，為各該申報日，其本人、配偶及未成年子女所有之本法第五條第一項各款所列之財產。

(編　　註：附表一請參閱 中華民國現行法規彙編 83 年 5 月版 (一九) 第 12863～12869 頁)

第十一條　本法第二條第二項所稱縣 (市) 級以上公職候選人，係指依總統副總統選舉罷免法規定申請登記為總統、副總統之候選人及依公職人員選舉罷免法規定申請登記為國民大會代表、立法委員、直轄市議員、縣 (市) 議員、

直轄市長、縣 (市) 長之候選人；所稱準用本法之規定，係指準用本法第五條、第十條、第十一條第一項、第三項、第四項及第十三條之規定。

前項公職候選人應於辦理候選人登記時，填具公職候選人財產申報表，格式如附表二，提出於各該受理候選人登記之選舉委員會。

前項應申報之財產，為公職候選人辦理候選人登記當日，其本人、配偶及未成年子女所有之本法第五條第一項各款所列之財產。

第十二條　公職人員具有本法第二條第一項各款所列二種以上身分者，應分別向各該受理申報機關 (構) 申報。但受理申報機關 (構)為同一機關 (構)者，得合併以同一申報表申報。

夫妻分別具有本法第二條第一項各款公職人員身分者，應依規定各自向各該受理申報機關 (構) 申報。

已依本法規定申報財產之公職人員，登記為縣 (市) 級以上公職候選人者，仍應於辦理候選人登記時，依本法第二條第二項規定申報財產。

第十三條　本法第二條第一項第十一款所定人員之所屬機關 (構) 無政風單位，且無上級機關 (構) 者，以申報人所屬機關 (構) 之人事單位為受理申報機關 (構) 。

第十四條　本法第五條第一項各款所列應申報之財產，包括在中華民國境內、境外之全部財產。

第十五條　本法第五條第一項第一款及第七條第一項所稱不動產，係指土地及房屋。

第十六條　本法第五條第一項第一款所稱船舶，係指動力船舶及非動力船舶；所稱汽車，係指在道路上以原動機行駛之車輛，但不包括機器腳踏車；所稱航空器，係指各種飛機、飛艇及滑翔機。

第十七條　本法第五條第一項第二款所稱存款，係指存放於銀行、郵局、信用合作社、農、漁會信用部等機構之支票存款、活期存款、定期存款、儲蓄存款及由公司確定用途之信託資金，包括新台幣、外幣 (匯) 及其他幣別之存款在內；所稱外幣，係指外幣現金及旅行支票；所稱有價證券，係指股票、股單、公司債券、政府債券、短期票券、票據、提單、載貨證券及受益憑證等；所稱其他具有相當價值之財產，係指礦業權、漁業權、專利權、商標專用權、著作權、黃金條塊、珠寶、藝品、骨董等權利或財物。

第十八條　本法第五條第一項第三款所稱債權，係指對他人有請求給付金錢之權利；所稱債務，係指應償還他人金錢之義務；所稱對各種事業之投資，係指對未發行股票或其他有價證券之各種公司、合夥、獨資等事業之投資。

第十九條　本法第五條第一項第二款及第三款之一定金額，依左列規定：

一、 存款、有價證券、債權、債務及對各種事業之投資，每類之總額為新台幣一百萬元，或有價證券之上市股票總額為新台幣伍拾萬元。

二、 外幣類之總額為折合新台幣二十萬元。

三、 其他具有相當價值之財產，每項 (件) 價額為新台幣二十萬元。

公職人員之配偶及未成年子女依本法第五條第二項規定應一併申報之財產，其一定金額，應各別依前項規定分開計算。

外幣 (匯) 或其他幣別須折合新台幣時，以申請日前一交易日之收盤匯率計算；有價證券之價額，以其票面價額計算；具有相當價值財產之總額，有掛牌之市價者，以申報日前一交易日之掛牌市價計算，無市價者，以已知該項財產曾有之交易價額計算。

第二十條　本法第六條第二項所定公職人員之申報資料，受理申報機關應於完成審核後一個月內，送登該機關公報。

第二十一條　本法第七條所定公職人員，於信託法及信託業法公布施行前，應依同條第一項規定辦理申報；於信託法及信託業法公布施行後，其本人、配偶及未成年子女不動產或上市 (上櫃) 股票達一定金額者，得選擇依同條第三項規定辦理信託。

前項選擇，應於信託法及信託業法公布施行後一個月內，以書面向該管受理申報機關 (構) 為之；公職人員就 (到) 職在信託法及信託業法公布施行後者，應於就 (到) 職之日起一個月內為之。本法第七條第二項、第三項經主管院核定之其他公職人員，應於核定後一個月內為之。

選擇依本法第七條第三項規定辦理信託者，免依同條第一項規定辦理申報。

依第二項規定辦理選擇後，如欲變更其選擇，應於每年定期申報期間內以書面向該管受理申報機關 (構) 為之。

第二十一條之一　本法第七條第一項第一款所定不動產之申報，應於不動產買賣、互易、贈受移轉登記完成後一個月內為之。

第二十一條之二　本法第七條第一項所稱一定期間，係指每年一月至二月、三月至四月、五月至六月、七月至八月、九月至十月、十一月至十二月之期間。但本法第七條第一項辦理申報之起算日非上開期間之始日者，應以其剩餘期間計算之。

本法第七條第一項所稱累計交易達一定金額之上市 (上櫃) 股票，係指公職人員本人、配偶及未成年子女所買進及賣出之上市 (上櫃) 股票，其交易價額合計在新台幣一千萬元以上者。

第二十一條之三　依本法第七條第一項之規定申報財產，應填具公職人員財產動態申報表，格式如附表三。

(編　　註：附表三請參閱 中華民國現行法規彙編 83 年 5 月版 (一九) 第 12878-1～12878-7 頁)

第二十一條之四　本法第七條第二項前段及第三項後段，所稱公職人員因職務關係對特定財產具有特殊之利害關係者，係指公職人員就其主管或監督之事務，對不動產或股票之交易秩序或價格變動有相當影響力者。

第二十一條之五　本法第七條第二項後段所稱準用第六條之規定，係指準用本法第六條第一項、第二項及其相關規定。

第二十一條之六　本法第七條第三項所定公職人員，其本人、配偶及未成年子女之不動產合計或上市 (上櫃) 股票合計達一定金額者，應於選擇信託之日起二個月內，以財產所有人為委託人，將該一定金額以上之不動產及上市 (上櫃) 股票信託與政府承認之信託業。其後，新增之不動產或上市 (上櫃) 股票部分因新增而合計達一定金額者，亦同。

前項信託財產為不動產者，受託人於接受財產之移轉或處分時，應向地政機關辦理信託登記；為上市 (上櫃) 股票者，應依有關規定於股票上載明其為信託財產之意旨，並通知發行公司。

第一項信託辦理完竣後，公職人員應於一個月內，將左列文件提出於該管受理申報機關，其受託人變更或其他信託契約內容變更者，亦同。

一、信託契約及其附件影本。

二、信託財產為不動產者，辦妥前項信託登記之登記簿謄本。

三、信託財產為股票者，由發行公司或其股務代理機構出具之辦妥前項信託記載證明文件。

第一項之信託關係消滅者，公職人員應於消滅後十日內，以書面通知該管受理申報機關 (構) ，並自該消滅之日起，依本法第七條第一項規定申報。

第二十一條之七　本法第七條第三項所稱一定金額以上之不動產或上市 (上櫃) 股票，依左列規定：

一、不動產部分，指本人、配偶及未成年子女所有之土地及房屋，除得自擇房屋 (含基地) 一戶供自用外，其餘總價額在新台幣六百萬元以上之全部不動產。

二、上市 (上櫃) 股票部分，指本人、配偶及未成年子女所有總價額在新台幣四百萬元以上之上市 (上櫃) 股票。

前項不動產價值，土地以選擇信託之當年公告現值計算，房屋以當年課稅現值計算；上市股票之價額以選擇信託日前一交易日之收盤價計算；上櫃股票之價額，以選擇信託日前最近一交易日之收盤價計算。

前條第一項新增之不動產及上市 (上櫃) 股票，土地以新增當年之公告現值計算；房屋以當年課稅現值計算；上市股票以新增當日之收盤價計價；上櫃股票以新增日前最近一交易日之收盤價計算。

第二十一條之八　受託人依本法第七條第四項規定替代公職人員申報，係指依本法第三條之申報，並以信託財產為限。其餘財產仍應由公職人員自行申報。

受託人替代公職人員申報時，應填具公職人員信託財產申報表，格式如附表四，提出於各該公職人員之受申報機關 (構)。

(編　　註：附表四請參閱 中華民國現行法規彙編 83 年 5 月版 (一九) 第 12878-9～12878-17 頁)

第二十二條　國民大會代表、立法委員、直轄市議員應於每次申報財產之日起三個月內，公布提供其助理、服務處所、交通車輛等經費來源之明細表，並送請監察院刊登公報。

前項之公布場所，分別由國民大會、立法院、直轄市議會定之。

第二十三條　本法第九條所稱公務員，係指公務員服務法第二十四條規定之人員；所稱家族，係指配偶及三親等內親屬。

公務員依本法第九條規定應行迴避時，應以書面向其主管長官報告，並留存紀錄備查。

第二十四條　本法第十二條第二款所稱經指定之單位，包括第十三條規定之人事單位。

第二十五條　依本法所處之罰鍰應以處分書為之，其記載事項如左：

一、受處分人之姓名、出生年月日、性別、身分證統一號碼或中華民國護照號碼；受處分人為公職人員者，其服務機關 (構) 、職稱及服務機關 (構) 地址；受處分人為公職候選人者，其選舉年度、選舉種類及戶籍地址或通訊處。

二、主旨、事實、理由及其法律依據。

三、罰鍰繳納期限。

四、處分機關。

五、年、月、日。

六、不服處分之救濟方法、期間及其受理機關。

前項第三款之罰鍰繳納期限為自處分書送達於受處分人後十日。

本法第十一條第二項所定公告姓名，由處分機關於處罰確定後為之。

第二十六條　公職人員服務機關 (構) 之人事單位於各該人員就 (到) 職或離職後，應即將就 (到) 職或離職之原因及時間，通知該管受理申報機關 (構) 。

第二十七條　受理申報機關 (構) 於申報人因死亡以外之原因喪失應申報財產之公職人員身分之日起屆滿一年，除法律別有規定外，應將其申報表交由申報人原服務機關 (構) 發還申報人；申報人死亡者，由原服務機關發還其配偶或最近親屬。

申報人原服務機關 (構) 應以通知書載明應發還之申報表名稱、領取期限及處所，送達應受發還人。

本法第十四條後段所稱不能發還，係指應受發還人所在不明或未依規定期限領取。不能發還時，申報人原服務機關 (構) 應定期將申報表銷燬。

第二十八條　公職人員因職務異動致受理申報機關 (構) 變動者，原受理申報機關 (構) 應將原申報資料送交新受理申報機關 (構) 。

第二十九條　依本法及本細則之通知暨處分書，其送達得由為通知或處分機關自行或交應受送達人之服務機關 (構) 為之。並準用民事訴訟有關送達之規定。

第三十條　本法第二條第二項所定公職候選人申報資料之發還、銷燬程序，準用第二十七條規定。但候選人資格經該管選舉委員會審定不符規定者，其申報資料應於候選人名單公告或撤銷候選人名單公告後一個月內發還之。

第三十一條　本細則自本法施行之日施行。
本細則修正條文自發布日施行。

英 文 法 規 ：

Article 1

The Enforcement Rules is prescribed pursuant to Article 16 of the Act on Property-Declaration by Public Servants (herein after referred to as “the Act”).

Article 2

The term “political administrator(s)” referred to in the Act means the following salary-paid persons appointed by government organs:

1. Persons to be appointed by the President pursuant to the Constitution.
2. Persons to be appointed by the Legislation Yuan upon nomination by the President pursuant to the Constitution.
3. Persons to be appointed by the President upon nomination by Premier of the Executive Yuan pursuant to the Constitution.
4. Persons specially appointed or designated.
5. Other persons in reference to not less than the 12^{th} rank in central and local government pursuant to other acts.

Article 3

The term “gainful-positions” referred to in Subparagraph 4 of Paragraph 1 of Article 2 of the Act means salaries are paid for taking the post in reference to salary scales of the political administrators or generals in military units.

Article 4

The term “equivalent rank” referred to in Subparagraph 5 of Paragraph 1 of Article 2 of the Act means equivalent to 10^{th} rank while “state-run enterprises” referred to therein means various

enterprises specified in Article 2 of the Act for the Transformation of State-run Enterprises to Private Ownership. “First-level directors” referred therein means directors that take positions in state-run enterprises the ranks of which are equivalent to not less than 10^{th} ranks.

The ranks or equivalent ranks of the chiefs and first-level directors referred to in Subparagraph 5 of Paragraph 1 of Article 2 of the Act shall be decided according to their qualifications or as approved by the competent authority organs.

Article 5

The term “masters of public schools at various level” referred to in Subparagraph 6 of Paragraph 1 of Article 2 of the Act means full-time of part-time masters of public primary schools, junior high schools, senior high schools, professional schools, technical schools, independent colleges, universities and other public schools and colleges established pursuant to the Act on Cultivation of Teachers, Education of Redemption and Further Study Act, Special Education Act and other acts.

Article 6

The term “Chiefs not less than the rank of major general in military units” referred to in Subparagraph 7 of Paragraph 1 of Article 2 of the Act means chiefs of military organs, military schools and military forces the ranks of whom are not less than major general.

Article 7

The term “judges” referred to in Subparagraph 10 of Paragraph 1 of Article 2 of the Act means the following persons:

2. Judges and the judges who concurrently takes the post of chief judge at the Supreme Court.
3. Judges and the judges who concurrently takes the post of chief judge at the Administrative Court.
4. Members of the Committee on the Discipline of Public Functionaries.
5. Judges and the judges who concurrently take the post of chief judge at High Courts (branch courts) and courts of lower levels.

The tern “procurators” referred to in Subparagraph 10 of Paragraph 1 of Article 2 of the Act means the following persons:

1. Head Procurator and procurators at Supreme Prosecutors Office.
2. Head Procurator and procurators at High Prosecutors Office and prosecutors office of lower levels.

Judges and procurators referred to in the above two Paragraphs shall include alternate judges, alternate procurators but excluding those who suspend cases authorized by acts.

Article 8

The term “persons in charge of police, taxation, customs, land administration, urban planning, securities administration” referred to in Subparagraph 11 of Paragraph 1 of Article 2 of the Act

means those persons conducting respective businesses in police, taxes administration, customs duty, land administration, urban planning or securities administration organs or units other than those persons handling budget accounting, personnel, documentation or general affairs.

The term “persons in charge of judicial investigation” referred to in Subparagraph 11 of Paragraph 1 of Article 2 of the Act means those people conducting investigation of criminal affairs in the Investigation Bureau of the Ministry of Justice and in its subordinate units.

The term “persons in charge of construction” referred to in Subparagraph 11 of Paragraph 1 of Article 2 of the Act means those persons handling administration of construction business in construction or engineering departments or units.

The term “persons in charge of budget accounting and purchase” referred to in Subparagraph 11 of Paragraph 1 of Article 2 of the Act means those persons handling the business of accounting or purchasing.

The term “directors ” referred to in Subparagraph 11 of Paragraph 1 of Article of the Act means those persons the position of whom are established by the organizational acts or regulations and to whom special allowance are paid as directors.

Article 9

The “other officials approved to make declarations on account of the special nature of their positions ” referred to in latter part of Subparagraph 11 of Paragraph 1 of Article 2 of the Act shall be decided by the competent authority Yuan with which the officials belong to jointly with the Examination Yuan from time to time according to facts.

Article 10

The public servant shall fill in the Form of Property-Declaration by Public Servant as in the form of Schedule One and submit it to the respective handling organ/unit.

Where the public servant assumes position after Sept. 1, 1993, he shall make the declaration within three months after assuming the position. Where he assumed position before Aug. 31, 1993, he shall make declarations before Oct. 31 of the same year.

Where the handling organ/unit is changed due to transfer of position on the part of the public servant, he shall still make declarations pursuant to the above Paragraph.

The public servants that are approved to make property-declarations pursuant to latter part of Subparagraph 11 of Paragraph 1 of Article 2 of the Act shall make declarations within threes months after the date of the approval.

The period for “making declarations periodically once in a year” referred to in Article 3 of the Act means the period from Nov. 1 to Dec. 31 of each year. However, if declarations have been made pursuant to the above three Paragraphs, the period shall mean from Nov. 1 to Dec. 31 of each year following the year in which the declaration was made.

Properties declared shall be the properties owned by the public servant himself, his spouse and infant children on the date of making the declaration specified in each Subparagraph of Paragraph 1 of Article 5 of the Act.

(Editors note: Please refer to page 12863～12869 of Collection of Current Acts and Regulations of the Republic of China published in May of 1994 (Volume 19) for Schedule One).

Article 11

The term “Public candidates above county (city) level” referred to in Paragraph 2 of Article 2 of the Act means those who registered as candidates for the President and the Vice President pursuant to the Election and Removal of the President and the Vice President Act and those who register as candidates for representatives of the National Assembly, legislators, provincial (municipal) councilors, councilors at counties (cities), governors of municipal, governors of counties (cities) pursuant to the Election and Removal of Public Servants Act, the term “apply mutatis mutandis to the Act” means provisions of Article 5, Article 10, Paragraph 1, 3 and 4 of Article 11 and Article 13 of the Act shall be applied mutatis mutandis.

When making registrations, the above public candidates shall fill in the Form of Property-Declaration by Public Candidates as in the form of Schedule Two and submit it to the respective election committee handling the registration.

Properties declared shall be the properties owned by the public candidate himself, his spouse and infant children on the date of making the declaration pursuant to each Subparagraph in Paragraph 1 of Article 5 of the Act.

Article 12

Where the public servant holds concurrently two or more statuses of those specified in each Subparagraph of Paragraph 1 of Article 2 of the Act, he shall make declarations respectively to handling organs/units provided that he may make declarations in one form where the handling organ/unit is the same one.

Where the husband and wife concurrently hold positions as public servants specified in each Subparagraph of Paragraph 1 of Article 2 of the Act, they shall make declarations respectively to the handling organs/units.

Where the public servant that has made declaration pursuant to the Act registers as public candidate above county (city) level, he shall still make declaration at the time of registration pursuant to the Paragraph 2 of Article 2 of the Act.

Article 13

Where organs/units to which the persons specified in Subparagraph 11 of Paragraph 1 of Article 2 of the Act belong do not establish the Government Employee Ethics Units and they have not got superior organs/units, the handling organs/units shall be the personnel units of the organs to which the persons making the declarations belong.

Article 14

Properties subject to declaration specified in each Subparagraph of Paragraph 1 of Article 5 of the Act shall include all properties whether within or outside the territory of the Republic of

China.

Article 15

The term “immovable property” referred to in Subparagraph 1 of Paragraph 1 of Article 5 and Paragraph 1 of Article 7 of the Act means land and building.

Article 16

The term “vessel” referred to in Subparagraph 1 of Paragraph 1 of Article 5 of the Act means mechanically propelled vessels and non-mechanically propelled vessels. The term “car” means mechanically propelled cars driving on the road excluding motorcycles. The term “aircraft” means all kinds of airplanes, aeroboats and aerodones.

Article 17

The term “deposit” referred to in Subparagraph 2 of Paragraph 1 of Article 5 of the Act means check deposit, current deposit, fixed deposit, savings deposit banks, postal offices, cooperative banks, credit department under farmer’s association or fisher’s association etc. and trust fund the usage of which are designated by the company including New Taiwan Dollar, foreign currency (exchange) and deposits in other currencies. “Foreign currency” referred to means cash in foreign currency and foreign traveler’s check. “Securities” referred to means stocks, share warrants, corporate bonds, government bonds, short-term notes, negotiable notes, bill of lading and beneficial interests certificate etc. “Other valuable property” means rights or properties such as mining rights, fishing rights, patent, exclusive right to use trade mark, copyright, gold bars, jewelry, artworks and antiques etc.

Article 18

The term “obligatory right” referred to in Subparagraph 3 of Paragraph 1 of Article 5 of the Act means the right to demand monetary payment. “Debt” referred to means the obligation to pay money to others. “Investment in various enterprises” means investment to enterprises such as various companies that do not issue shares or other securities, partnerships or proprietary firms etc.

Article 19

The term “certain amount” referred to in Subparagraph 2 and 3 of Paragraph 1 of Article 5 of the Act is hereby fixed as follows:

1. For deposits, securities, obligatory right, debt and investment in various enterprises, when the total amount under each category reaches NTD 1 million or the total amount of listed stocks reaches NTD 500,000.
2. For foreign currencies, when the total amount of that reaches 200,000 when converted to NTD.
3. For other valuable properties, when the amount of each piece (article) reaches NTD 200,000.

For properties of spouse and infant children of the public servant that should be declared together pursuant to Paragraph 2 of Article 5 of the Act, the “certain amount” shall be calculated separately in accordance with the above paragraph.

In converting foreign currencies (exchanges) into NTD, the closing exchange rate of the preceding business day of making the declaration shall be adopted. The price of securities shall be its face value. The total amount of the other valuable properties shall be the listed market price of the preceding business day of making the declaration and if there is no market price, it shall be the past known transaction price of the property.

Article 20

Materials declared by the public servants pursuant to in Paragraph 2 of Article 6 of the Act shall be submitted to the gazette of the organ for publication within one month after examination by the handling organ.

Article 21

The public servant specified in Article 7 of the Act shall make declarations pursuant to the Paragraph 1 of the same Article before enforcement of the Trust Act and the Trust Companies Act. And after enforcement of the Trust Act and the Trust Companies Act, when the value of immovable properties or listed stocks (stocks over the counter trading places) belong to the public servant himself, his spouse or infant children reach certain amount, he may choose to entrust the properties to trustees pursuant to the Paragraph 3 of the same Article.

The choice referred to above shall be made to the handling organ/unit in writing within one month after the enforcement of the Trust Act and the Trust Companies Act. Where the public servant assumes position after enforcement of the Trust Act and the Trust Companies Act, he shall make the choice within one month after assuming the position. Other public servants approved by the competent authority Yuan referred to in Paragraph 2 and 3 of Article 7 of the Act shall make the choice within one month after the approval.

Those who choose to entrust to trustees pursuant to Paragraph 3 of Article 7 of the Act shall be exempted to make declarations pursuant to Paragraph 1 of the same Article.

After making the choice pursuant to Paragraph 2, if the public servant wishes to change the choice, the change shall be made in writing to the handling organ/unit within the period of declaration for each year.

Article 21-1

Declaration of immovable property specified in Subparagraph 1 of Paragraph 1 of Article 7 of the Act shall be made within one month after registration for transaction of sales, exchange or granting/granted of the immovable property.

Article 21-2

The term “certain time period” referred to in Paragraph 1 of Article 7 of the Act means the

period from January to February, March to April, May to June, July to August, September to October and November to December in each year. Provided that if the commencing date for making declarations pursuant to Paragraph 1 of Article 7 of the Act is not the first date of the above periods, the “certain time period” shall be the remaining period.

The term “engage in transaction of listed stocks (stocks over the counter trading places) to certain accumulated amount ” referred to in Paragraph 1of Article 7 of the Act means in purchasing and selling listed stocks (stocks over the counter trading places) by the public servant himself, his spouse or infant children, the amount of transaction reaches not less than NTD 1 million.

Article 21-3

In making property-declarations pursuant to Paragraph 1 of Article 7 of the Act, the Form of Fluctuant Property-Declaration by Public Servant shall be filled in as in the form of Schedule Three.

(Editors note: Please refer to page 12878-1～12878-7 of Collection of Current Acts and Regulations of the Republic of China published in May of 1994 (Volume 19) for Schedule Three).

Article 21-4

The term “public servants possess interests to specific property due to his official duties” referred to first part of Paragraph 2 and latter part of Paragraph 3 of Article 7 of the Act means the public servants, due to the affairs he is in charge of or under his supervision, has substantial influence on market order or price changes of immovable property or stock transactions.

Article 21-5

The term “apply mutatis mutandis the Article 6 of the Act” referred to latter part of Paragraph 2 of Article 7 of the Act means to apply mutatis mutandis Paragraph 1 and 2 of Article 6 of the Act and other relevant provisions.

Article 21-6

Regarding the public servants prescribed in Paragraph 3 of Article 7 of the Act, in case the total amount of the immovable properties and listed stocks (stocks over the counter trading places) owned by themselves or their spouses or infant children the value of which reach certain amount, they shall, within two months of making the choice to entrust, entrust the immovable property and the stocks that reach certain amount to trust companies recognized by the government with the property owner as trustor. Thereafter, the same provision shall apply if certain amount is reached due to increase of immovable property or increase of listed stocks (stocks over the counter trading places).

Where the trust property is immovable property, the trustee shall make trust registration with

land administration organs at the time of acceptance of the transfer or disposal of the property. Where the trust property is listed stocks (stocks over the counter trading places), the trustee shall make statements on the stocks to the effect that they are placed in trust pursuant to relevant regulations and directions and inform the issuing company of the fact.

Within one month after conclusion of the trust referred to in the Paragraph 1 and in case of any subsequent change of trustees or other amendments to terms of the trust contract, the public servant shall provide the following documents to the handling organ/unit:

1. A copy of the trust contract and its appendixes.
2. Where the trust property is immovable property, a copy of the register tenor conclusion of registration of the trust referred in the above paragraph.
3. Where the trust property are listed stocks (stocks over the counter trading places), a certificate issued by the issuing company or its transfer agent to the effect the above statement of trust has been made thereon referred in the above paragraph.

Where the trust relationship is extinguished, the public servant shall inform the handling organ/unit in writing within ten days of extinguishment, and make declarations pursuant to Paragraph 1 of Article 7 of the Act from the date of extinguishment involved.

Article 21-7

The term “immovable properties and listed stocks (stocks over the counter trading places) the value of which reach certain amount ” referred to in Paragraph 3 of Article 7 of the Act bears the following meaning:

1. In case of immovable properties, it means that after deducting at his own option one house (including base area) for self-use from the lands and houses owned by the public servant, his spouse and infant children, the remaining whole immovable properties with total value not less than NTD 6 million.
2. In case of listed stocks (stocks over the counter trading places), it means the total value of listed stocks (stocks over the counter trading places) owned by the public servant, his spouse and infant children reaches over NTD 4 million.

As to the value of the above immovable property, it shall be the announced value in the year of choosing to entrust the property for lands and taxable value in the same year for houses. The price of listed stocks shall be the closing price of the preceding business day to the date of choosing to entrust and the price of stocks over the counter trading places shall be the latest closing price before making the choice to entrust.

Regarding the increased immovable property and listed stocks (stocks over the counter trading places), the value of land shall be the declared value in the year of increase while the value of houses shall be taxable value in the same year. The price of listed stocks shall be the closing price at the date of increase while the price of stocks over the counter trading places shall be the closing price at latest business day to the increase.

Article 21-8

According to Paragraph 4 of Article 7 of the Act, trustees shall make declarations on behalf of the public servant. It means the trustees shall make declarations pursuant to the Article 3 of the Act and that the declaration shall be limited to the property in trust only, as the public servant shall make declarations by himself on other properties.

In making property-declarations on behalf of the public servant, the trustee shall fill in the Form of Trusted-Property-Declaration by Public Servants as in the form of Schedule Four and submit it to the respective handling organ/unit.

(Editors note: Please refer to page 12878-9～12878-17 of Collection of Current Acts and Regulations of the Republic of China published in May of 1995 (Volume 19) for Schedule Four).

Article 22

Representatives of the National Assembly, legislators and councilors at municipal level shall make announcement as to details of the source of expense paid for their assistants, offices and transportation cars and submit the same to the Control Yuan for publishing at gazette.

In the above circumstance, the place for announcement shall be decided by the National Assembly, the Legislation Yuan and the municipal councils respectively.

Article 23

The term “public servant” referred to in Article 9 of the Act means the persons specified in Article 24 of the Public Servants Service Act. The term “family members” thereof means spouses and relatives of the public servant by the third degree of kinship.

Where the public servant shall reuse pursuant to the Article 9 of the Act, he shall make a written report to his superior director and keep the report on the record.

Article 24

The term “designated unit” referred to in Subparagraph 2 of Article 12 of the Act includes personnel unit specified in the Article 13 hereof.

Article 25

Penalties imposed under this Act shall be made in the form of Penalty Decision, which shall specify the followings:

1. Name, gender, date of birth of the person against whom penalties are imposed, his ID number or passport number and his domicile. Where he is a public servant, the organ with which he serves and his position and address of the organ. Where he is a public candidate, the year and the type of the election, address of his domicile or his message address.
2. Theme, facts, reasons and its legal grounds.
3. Time period for payment of penalties.
4. The organ making the Penalty Decision.
5. Date of making the Penalty Decision.

6. Remedies, time period and the handling organ for refusing to accept the penalty decision.

The time period for payment of penalties under Subparagraph 3 of the above Paragraph shall be ten days after the Penalty Decision is served to the person against whom penalties are imposed.

Names shall be announced pursuant to the Paragraph 2 of Article 11 of the Act by the organ making the Penalty Decision after the decision being definitive.

Article 26

Personnel unit of the organ with which the public servant serves shall inform the handling organ/unit the reasons and time of assuming or leaving the position when the public servant assumes or leaves the position.

Article 27

The handling organ/unit, after the expiration of one year from the date on which the person who made the declarations lost his status as a public servant due to reasons other than his death, shall hand over his Form of Declaration to the original organ/unit with which he served which shall return the same to him unless otherwise provided by acts. In case of death of the person who made the declarations, the Form shall be returned to his spouse or the closest relative by the original organ with which he served.

The original organ with which the person who made declarations served shall serve a notice on the person to whom the return is to be made, specifying name of the Form of Declaration to be returned, time period and place to collect the Form.

The term “where return is impossible” referred to latter part of the Article 14 of the Act means circumstances where the person to whom the return is to be made is unidentifiable or that such person failed to collect the Form within prescribed time. Where return is impossible, the original organs with which the persons who made declarations served shall destroy the Forms of Declarations periodically.

Article 28

Where handling organ/unit is changed due to change of position on the part of the public servant, the original handling organ/unit shall hand over the original declaration materials to the new handling organ/unit.

Article 29

Service of notices and Penalty Decisions made pursuant to the Act and this Enforcement Rules may be carried out by the organs giving the notice or making the Penalty Decision themselves or by organs with which the public servants serve under their authorizations. Relevant civil procedural provisions on service of process shall be applied mutatis mutandis in this circumstance.

Article 30

The Article 27 hereof shall be applied mutatis mutandis to the return or destroy of materials declared by public candidates specified in the Paragraph 2 of Article 2 of the Act. However, in case any public candidate is declared to be unqualified by respective election committee after examination, his materials declared shall be returned within one month of announcement of the Candidates Name List or announcement of voidance of the same.

Article 31

The Enforcement Rules shall be in force from the date of the enforcement of the Act.

The Articles amended (added) of the Enforcement Rules shall be in force from date of its promulgation.